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DIETARY

7000 Dietitian - Service provided by a professional licensed under Ohio law, as qualified in Chapter 4759. of the Ohio Revised Code.

7000.1 - Dietitian salary  
7000.2 - Dietitian contract

7005 Food Service Supervisor - An individual supervising the dietary procedures and/or personnel.

7005.1 - Food service supervisor salary  
7005.2 - Food service supervisor contract

7015 Dietary Personnel - Personnel providing dietary services. (Excludes dietitian, food service supervisor, and personnel reported in account 7050, contract personnel).

7015.1 - Dietary personnel salary  
7015.2 - Dietary personnel contract

7025 Dietary Supplies and Expenses - Dietary items such as: dishes, dish-washing liquid, plastic wrap, cooking utensils, silverware and dietary supplies. (Excludes equipment or repairs as well as housekeeping items such as paper towels, trash bags, etc.)

7030 Dietary Minor Equipment - Dietary equipment which does not meet the facility's capitalization criteria specified under rules 5101:3-3-511 and 5101:3-3-841 of the Administrative Code.

7035 Dietary Maintenance and Repair - Maintenance supplies, purchased services and maintenance contracts for the dietary department.

7040 Food In-Facility-Food required to prepare meals in the facility.

7041 Food Out-of-Facility - Food purchased and consumed outside of the facility. (Please note: report the total number of meals served when reporting the cost of food out-of-facility on the ODHS 2524 "Medicaid Cost Report").

7045 Employee Meals - Employee meals that do not qualify under "HCFA Publication 15-1," section 2144 "Fringe Benefits".

7050 Contract Meals and Contract Meals Personnel - Expenses associated with contracting for the food service function in the facility. (Includes food services delivered to the facility from an outside vendor).

For those facilities participating in medicaid and not in medicare, all enteral nutritional therapy and additives (food facilitators), whether administered orally or tube fed, are to be classified in account 7056. For those facilities participating in both in medicare and medicaid programs, enterals must be categorized and classified as follows:

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- 7055 Enterals - medicare billable-enteral nutritional therapy and additive (food facilitators), whether administered orally or tube fed, for facilities participating in medicare which are billable to medicare regardless of payor type. Excludes peptamen enteral nutritional therapy that is directly reimbursed by medicaid (fee for service), as well as all parenteral nutrition therapy.
- 7056 Enterals - Medicare non-billable-Enteral nutritional therapy and additives (food facilitators), whether administered orally or tube fed, for facilities not participating in medicare, as well as enterals for facilities which are not billable to medicare regardless of payor type. Excludes peptamen enteral nutritional therapy that is directly reimbursed by medicaid (fee for services), as well as all parenteral nutrition therapy.

DIETARY PAYROLL TAXES, FRINGE BENEFITS, STAFF DEVELOPMENT

- 7060 Payroll Taxes-Dietary (series #7000) payroll related expenses incurred which are: employer's portion of FICA taxes or public employees retirement system (PERS); state unemployment taxes or self insurance funds for unemployment compensation as stated in "HCFA Publication 15-1," section 2122.6; and federal unemployment taxes.
- 7065 Workers' Compensation-Dietary (series #7000) premiums incurred by the facility for state of Ohio bureau of workers' compensation or self insurance program as stated in "HCFA Publication 15-1," section 2122.6.
- 7070 Employee Fringe Benefits - Dietary (series #7000) fringe benefits such as: medical and life insurance premiums or self insurance funds; employee stock option program; pension and profit sharing; personal use of autos; ~~employee meals~~, as defined in "HCFA Publication 15-1," section 2144. If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation. (This account excludes vacation and sick pay salary).  
*insert: employee inoculations, employee assistance program, and*
- 7075 Employee Assistance Program Administrator-Dietary (series #7000) an individual who performs the duties of the employee assistance program for dietary personnel.
- 7075.1 - EAP administrator dietary salary
- 7075.2 - EAP administrator dietary contract
- 7080 Self Funded Programs Administrator - Dietary (series # 7000) an individual who performs the administrative functions of the self insured programs. (Report only the portion related to dietary)
- 7080.1 - Self funded administrator dietary salary
- 7080.2 - Self funded administrator dietary contract

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7090 Staff Development - Dietary (series #7000) continuing training that enables the employee to perform his or her duties effectively, efficiently, and competently. Includes travel costs for individual's own vehicle, associated with dietary personnel for attending training. This account does not include expenses incurred for the use of a facility's own vehicle, or dues, subscriptions and licenses. "Salary" includes only the trainer wages. "Other" costs include registration fees, travel and per diem expenses, training supplies and contract trainer fees.

7090.1 - Staff development dietary salary  
7090.2 - Staff development dietary other

#### MEDICAL/HABILITATION, PHARMACEUTICAL AND INCONTINENCE SUPPLIES

7100 Habilitation Supplies - Supplies used to provider services measured by the individual assessment form (IAF), and minimum data set plus (MDS+) groups, which assist the resident to cope with; daily living; aging process; and perform tasks normally performed at his/her chronological stage of development. Does not include cost of meals for out of facility functions.

7105 Medical/Habilitation Records - Personnel responsible for maintaining clinical records on each resident in accordance with accepted professional standards and practices.

7105.1 - Medical/hab records salary  
7105.2 - Medical/hab records contract

7110 Pharmaceutical Consultant - The services of a licensed pharmacist who provides consultation on all aspects of the provision of pharmacy services in the facility as stated in 42 CFR section 483.60 (b).

7110.1 - Pharmaceutical consultant salary  
7110.2 - Pharmaceutical consultant contract

7115 Incontinence Supplies - Reusable and disposable incontinence supplies, (except catheters). Supplies include cloth or disposable diapers, under-pads, plastic pants, and the cost of diaper service of such items.

7120 Personal Care - Supplies required to maintain routine personal hygiene of the body, hair, and nails of the hands and feet. Includes body lotion, body powder, toothbrush and toothpaste, disposable razors and shaving supplies, hair cuts, shampoo and routine hair care supplies provided by facility. (Excludes contract beautician performing non-routine services).

7125 Program Supplies - Supplies used to provide activity, social services and religious programs available to all residents. Does not include cost of meals for out of facility functions.

#### ADMINISTRATIVE AND GENERAL SERVICES

7200 Administrator - Expenses incurred by a facility for an individual(s) who functions as the administrator licensed by the state of Ohio and who is responsible for the direction, supervision and coordination of facility functions.

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For ICFs-MR licensed by Ohio department of mental retardation and developmental disabilities (ODMR-DD) who are not required to employ a licensed administrator, but have a QMRP functioning as the administrator, report only the portion related to the cost of an administrator.

- |        |   |                        |
|--------|---|------------------------|
| 7200.1 | - | Administrator salary   |
| 7200.2 | - | Administrator contract |
- 7210 Other Administrative Personnel - Administrator in training, assistant administrator, business manager, purchasing agent, human resources, receptionist, secretarial and clerical staff.
- |        |   |                               |
|--------|---|-------------------------------|
| 7210.1 | - | Other administrative salary   |
| 7210.2 | - | Other administrative contract |
- 7215 Consulting and Management Fees - Indirect care consulting fees paid to a separate entity which ~~services~~ **services** in an advisory capacity for indirect care administrative functions, or consulting services on behalf of the facility and are in addition to services covered by the current facility staffing patterns. Management fees that are directly related to the administrative functions of the facility and are in addition to services covered by the current facility staffing patterns.
- 7220 Office and Administrative Supplies - Supplies such as: copier supplies; printing; postage; office supplies; nursing/habilitation and medical records forms; and data service supplies.
- 7225 Communications - Service charges for telephone services.
- 7230 Security Services - Salaries, purchased services, or supplies to protect property and residents.
- |        |   |                          |
|--------|---|--------------------------|
| 7230.1 | - | Security services salary |
| 7230.2 | - | Security services other  |
- 7235 Travel and Entertainment - Expenses such as: mileage allowance, gas, and oil for vehicles owned or leased by the facility; meals; lodging; and commercial transportation expense incurred in the normal course of business. Includes all purchased commercial transportation services for ambulatory/non-ambulatory residents. Excludes transportation cost that is directly reimbursed by medicaid to the transportation provider as set forth in Chapter 5101:3-15 of the Administrative Code.
- 7240 Laundry/Housekeeping Supervisor - An individual supervising the laundry/housekeeping functions and/or personnel.
- |        |   |                                    |
|--------|---|------------------------------------|
| 7240.1 | - | Laundry/hskeep supervisor salary   |
| 7240.2 | - | Laundry/hskeep supervisor contract |
- 7245 Housekeeping - Housekeeping services, including supplies, wages, and purchased services. This includes trash bags and paper towels.
- |        |   |                     |
|--------|---|---------------------|
| 7245.1 | - | Housekeeping salary |
| 7245.2 | - | Housekeeping other  |

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- 7250 Laundry and Linen - Laundry services, including supplies, wages, and purchased services, as well as linens for all areas. Excluding incontinent supplies specified in account 7115.
- 7250.1 - Laundry/linen salary  
7250.2 - Laundry/linen other
- 7255 Universal Precaution Supplies - Supplies required for the protection <sup>of</sup> residents and facility staff while performing procedures which involve the handling of bodily fluids. (Rule 3701-17-141 of the Administrative Code) supplies include; masks, gloves, gowns, goggles, boots, and eye wash. (Excludes trash bags and paper towels)
- 7260 Legal Services - Legal services except as excluded in rules 51013:3-3-56 and 5101:3-3-89 of Administrative Code.
- 7265 Accounting - Accounting, Bookkeeping Fees and Salaries.
- 7265.1 - Accounting salary  
7265.2 - Accounting contract
- 7270 Dues, Subscriptions and Licenses - Expense of dues, subscriptions and licenses incurred by facility.
- 7275 Interest-/Other - Expense of short term credit and working capital interest incurred. (This account does not include late fees, fine or penalties)
- 7280 Insurance -Expense of insurance such as; general business, liability, malpractice, vehicle, and property insurance.
- 7285 Data Services -Data services personnel and purchased services.
- 7285.1 - Data services salary  
7285.2 - Data services contract
- 7290 Help Wanted / Informational Advertising - Help wanted ads, yellow pages, and other advertising media that are informational as opposed to promotional in nature as stated in "HCFA Publication 15-1," section 2136.1.
- 7295 Amortization of Start-Up Costs - Amortization of cost included in the account 1430-5, not otherwise allocated to other cost centers, in accordance with "HCFA Publication 15-1," section 2132, which were incurred by a facility.
- 7300 Amortization of Organizational Costs - Amortization of cost included in account 1430-3, as described in "HCFA Publication 15-1," section 2134.
- 7305 Other Indirect Care Administrative Services - Indirect care administrative services not previously listed.
- 7305.1 - Other indirect care salary  
7305.2 - Other indirect care contract

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# HOME OFFICE COSTS

7310 Home Office Costs/Indirect Care - Indirect care expenses of a separate division or entity which owns, leases or manages more than one facility (home office). These costs must be related to administrative and management services allocated to the facility in accordance with "HCFA Publication 15-1," section 2150 through 2150.3, "Home Office Costs".

7310.1	-	Home office/indirect care salary
7310.2	-	Home office/indirect care other

# MAINTENANCE AND MINOR EQUIPMENT

7320 Plant Operations and Maintenance Supervisor - An individual supervising the plant operations and maintenance procedures and/or personnel.

7320.1	-	Operations/maint supervisor salary
7320.2	-	Operations/maint supervisor contract

7330 Plant Operations and Maintenance - Salaries for all maintenance personnel employed by the facility.

7340 Repair and Maintenance - Supplies, purchased services and maintenance contracts for all departments. (Excludes dietary maintenance account 7035 and on-site water and sewage account 6030).

7350 Minor Equipment - Equipment which does not meet the facility's capitalization criteria specified under rules 5101:3-3-511 and 5101:3-3-841 of the Administrative Code. The general characteristics are: comparatively small in size and unit cost; subject to inventory control; fairly large quantity is use; and generally, a useful life of approximately three years or less. (Exclude account 7030 - dietary minor equipment and items listed in accounts 6005 and 6006-medical minor equipment).

# EQUIPMENT ACQUIRED BY OPERATING LEASE

7400 Lease Equipment - This account includes the cost of equipment, including vehicles, acquired by operating lease executed before December 1, 1992, if the costs are reported as administrative and general costs on the facility's cost report for the cost reporting period ending December 31, 1992 (all leases effective after 12/01/92, should be reported in account 8065 for assets acquired prior to 7/01/93 or account 8265 for assets acquired on or after 7/01/93).

# INDIRECT PAYROLL TAXES, FRINGE BENEFITS, AND STAFF DEVELOPMENT

7500 Payroll Taxes - Indirect care payroll related expenses incurred which are: employer's portion of FICA taxes or public employees retirement system (PERS); state unemployment taxes or self insurance funds for unemployment compensation ("HCFA Publication 15-1," section 2122.6); and federal unemployment taxes.

7510 Workers' Compensation - Indirect care premiums incurred by the facility for state of Ohio bureau of workers' compensation or self insurance program as stated in "HCFA Publication 15-1," section 2122.6.

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- 7520 Employee Fringe Benefits - Indirect care fringe benefits such as; medical and life insurance premiums or self insurance funds; employee stock option program; pension and profit sharing; personal use of autos; employee inoculations, employee assistance program, and employee meals, as defined in "HCFA Publication 15-1," section 2144. If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation. (This account excludes vacation and sick pay salary).
- 7525 Employee Assistance Program Administrator - Indirect Care  
An individual who performs the duties of the employee assistance program for indirect care personnel.
- 7525.1 - EAP administrator indirect care salary  
7525.2 - EAP administrator indirect care contract
- 7530 Self Funded Programs Administrator - Indirect care  
An individual who performs the administrative functions of the self insured programs. (Report only the portion related to indirect care)
- 7530.1 - Self funded admin. Indirect care salary  
7530.2 - Self funded admin. Indirect care contract
- 7535 Staff Development - Indirect care continuing training that enables the employee to perform his or her duties effectively, efficiently, and competently. Includes travel costs for individual's own vehicle, associated with indirect care personnel for attending training. This account does not include expenses incurred for the use of a facility's own vehicle, or dues, subscriptions and licenses. "Salary" includes only the trainer wages. "Other" costs include registration fees, travel and per diem expenses, training supplies and contract trainer fees.

NON-REIMBURSABLE EXPENSES - NF'S NFS ONLY

These are cost described in rule 5101:3-3-471 "Coverage and limitations-nursing facility therapy services," and rule 5101:3-3-472 "Reimbursement for covered therapy services," of the Administrative Code, which are billable either to medicare, directly to medicaid by NFs, or other third-party payers.

- 6600 Physical Therapist-NF
- 6600.1 - Physical therapist-NF salary  
6600.2 - Physical therapist-NF contract
- 6605 Physical Therapy Assistant - NF
- 6605.1 - Physical therapy assistant-NF salary  
6605.2 - Physical therapy assistant-NF contract
- 6610 Occupational Therapist - NF
- 6610.1 - Occupational therapist-NF salary  
6610.2 - Occupational therapist-NF contract

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- 6615 Occupational Therapist Assistant - NF
- 6615.1 - Occupational therapist assistant-NF  
6615.2 - Occupational therapist assistant-NF contract
- 6620 Speech Therapist - NF
- 6620.1 - Speech therapist-NF salary  
6620.2 - Speech therapist-NF contract
- 6630 Audiologist - NF
- 6630.1 - Audiologist-NF salary  
6630.2 - Audiologist-NF contract
- 6640 Payroll Taxes Therapy - NF
- 6650 Workers' Compensation Therapy - NF
- 6660 Employee Fringe Benefits Therapy - NF
- 6665 Employee Assistance Program Administrator Therapy - NF
- 6665.1 - EAP administrator therapy - NF salary  
6665.2 - EAP administrator therapy - NF contract
- 6670 Self Funded Program Administrator Therapy - NF
- 6670.1 - Self funded admin. Therapy - NF salary  
6670.2 - Self funded admin. Therapy - NF contract
- 6680 Staff Development Therapy - NF
- 6680.1 - Staff development therapy - NF salary  
6680.2 - Staff development therapy - NF other

NONREIMBURSABLE EXPENSES- NFS AND ICFS-MR

- 9705 Legend Drugs
- 9710 Radiology
- 9715 Laboratory
- 9720 Oxygen - See rule 5101:3-3-11 of the Administrative Code.  
(This does not include emergency stand-by oxygen)
- 9725 Other-Specify:

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- 9730 Late Fees, Fines or Penalties (as stated in "HCFA Publication 15-1")
- 9735 Federal Income Tax
- 9740 State Income Tax
- 9745 Local Income Tax
- 9750 Insurance-Officer's life  
This is non-reimbursable expense when the facility is the beneficiary, except as referenced in "HCFA Publication 15-1," section 2130.
- 9755 Promotional Advertising and Marketing
  - 9755.1 - Promotional advertising/marketing salary
  - 9755.2 - Promotional advertising/marketing other
- 9760 Contributions and Donations- "HCFA Publication 15-1," section 608
- 9765 Bad Debt
- 9770 Parenteral nutrition Therapy

Table 8

CAPITAL COST CENTER

COST OF OWNERSHIP

PROPERTY, PLANT, EQUIPMENT AND EXTENSIVE RENOVATIONS

Cost of ownership means the actual expense incurred for all of the following:

- (A) Depreciation and interest on any capital asset with a cost of five hundred dollars or more per item and a useful life of at least two (2) years. Provider may, if it desires, establish a capitalization policy with lower minimum criteria, but under no circumstances may the five hundred dollars criteria be exceeded.
  - (1) Buildings;
  - (2) Building improvements that are not approved as nonextensive renovations under section 5111.25 or 5111.251 of the Revised Code;
  - (3) Equipment;
  - (4) Extensive renovations;
  - (5) Transportation equipment;
- (B) Amortization and interest on land improvements and leasehold improvements;
- (C) Amortization of financing costs;
- (D) Lease and rent of land, building, and equipment that does not qualify for account 7400 leased equipment.

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### RENOVATIONS COST CENTER

Renovation and extensive renovation mean any betterment, improvement, or restoration of nursing facility or intermediate care facility for the mentally retarded started before July 1, 1993, that meets the definition of a renovation or extensive renovation established in rules adopted by the department in effect on December 22, 1992.

In the case of betterments, improvements, and restorations of nursing facilities and intermediate care facilities for the mentally retarded started on or after July 1, 1993:

- (1) Renovation means the betterment, improvement, or restoration of a nursing facility or intermediate care facility for the mentally retarded beyond its current functional capacity through a structural change that costs at least five hundred dollars per bed. A renovation may include betterment, improvement, restoration, or replacement of assets that are affixed to the building and have a useful life of at least five years. A renovation may include costs that otherwise would be considered maintenance and repair expenses if they are an integral part of the structural change that makes up the renovation project. Renovation does not mean construction of additional space for beds that will be added to a facility's licensed or certified capacity beyond its current functional capacity through a structural change. A renovation may include betterment, improvement, restoration or replacement of assets that are affixed to the building and have a useful life of at least five years. "Renovation" does not mean construction of additional space for beds that will be added to a facility's licensed or certified capacity.
- (2) Extensive renovation means a renovation that costs more than sixty-five per cent and no more than eighty-five per cent of the cost of constructing a new bed and that extends the useful life of the assets for at least ten years.

### INTERMEDIATE CARE FACILITIES FOR THE MENTALLY RETARDED

[All ICFs-MR need only use group (A).]

### NURSING FACILITIES

Nursing facilities that did not change ownership on or after 7/1/93 ~~and are not held harmless under rule 5101:3-3-517 of the Administrative Code~~ need only use group (A).

Nursing facilities that did change provider agreement on or after 7/1/93 use groups (A) and (B).

~~Nursing facilities that qualify to be held harmless under rule 5101:3-3-517 of the Administrative Code use groups (A) for on or after 7/1/93 and (C) for prior to 7/1/93.~~

### GROUP (A) ASSETS ACQUIRED

- 8010 Depreciation-Building and building improvements  
Depreciation of building and building improvements.
- 8020 Amortization-Land improvements  
Amortization expense for land improvements.

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